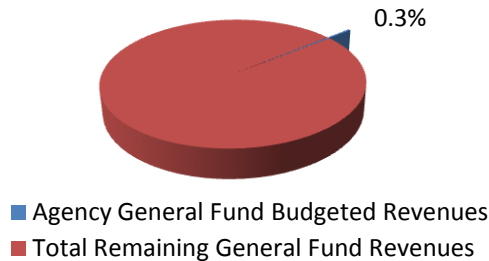
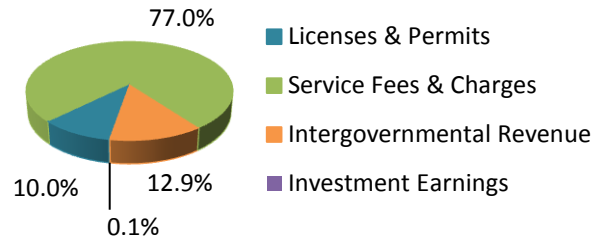


General Fund Analysis

Share of Total County Revenue

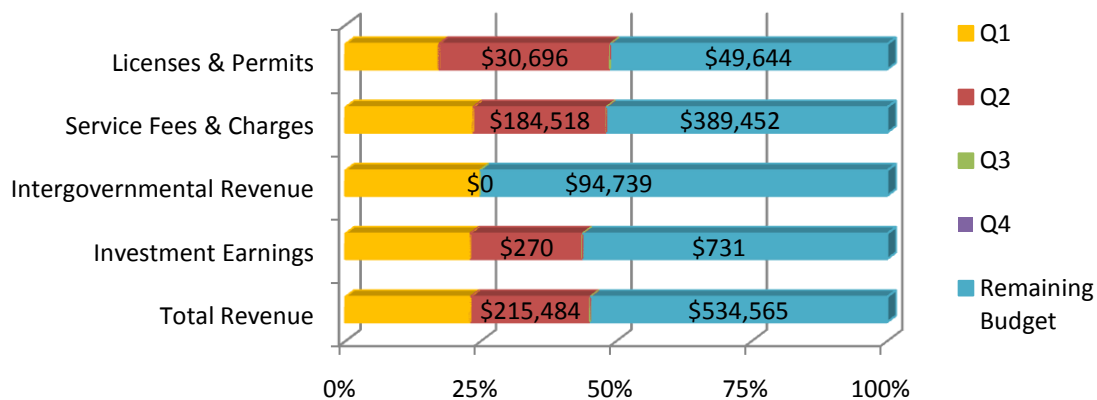


Agency Budgeted Revenues By Source



- The General Fund revenue for the Probate Court is estimated to be **\$975,108** for 2011, which is **0.4%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Probate Court are filing fees. Filing fees are mandated by ORC 2101.16. The fees are available for public view at <http://codes.ohio.gov/orc/2101.16>. Additionally, the Probate Court invoices the State of Ohio for mental health hearings (ORC 5122.43 authorizes certain county Probate Court costs and proceedings expenses held under Chapter 5122 permissible for reimbursement by the Ohio Department of Mental Health).

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$195,250	\$258,679	\$235,445	\$269,620	\$453,929	\$958,994
Current Year Actuals	\$225,059	\$215,484			\$440,543	\$975,108

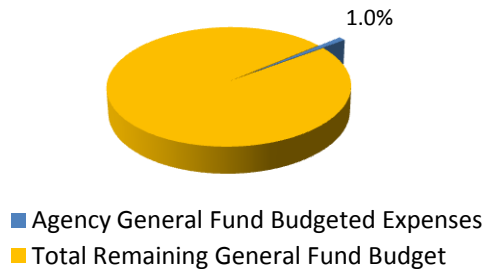
* Current year total represents revised budget.

- Second quarter revenue of **\$215,484** represents **22.1%** of the budgeted amount for the year. YTD revenues of **\$440,543** represent **45.2%** of the budgeted amount for the year.

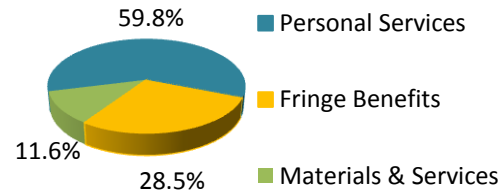
- Licenses and Permits revenue appears to be under budget in the 2nd quarter. Revenues are consistently received throughout the year and are anticipated to meet budget by year end.
- Service Fees and Charges (General Fees) collected during the 2nd quarter were \$184,518, 24.6% of the total amount budgeted for the year.
- Intergovernmental Revenue includes state of Ohio reimbursement for Probate Court's mental commitment cases. The state budget contains a line item from the state legislature which is divided amongst 88 counties. Franklin County usually does not receive reimbursement for all costs submitted for reimbursement as the state depletes its budget prior to meeting its obligations to various Probate Courts. During the 2nd quarter, \$0 was received.
- There are no significant one-time revenues in the current quarter.

General Fund Analysis

Share of Total County Expenses

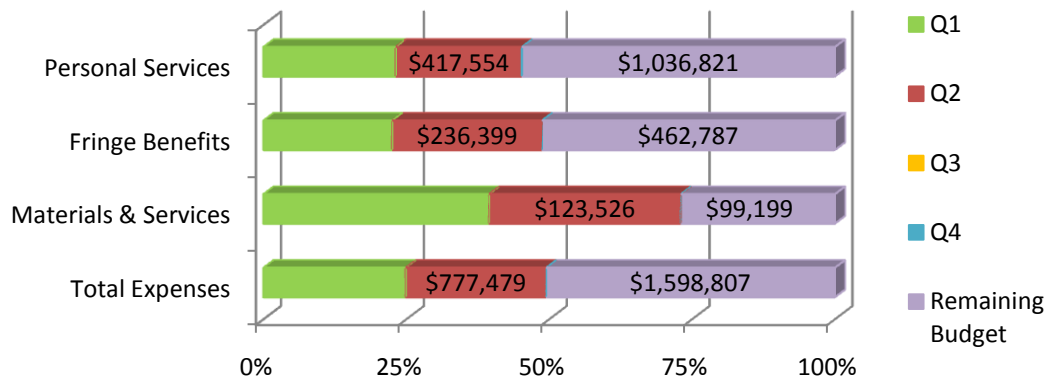


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Probate Court are estimated to be **\$3,164,390** for 2011, which is **1.0%** of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$731,958	\$766,021	\$867,381	\$793,227	\$1,497,979	\$3,158,587
Current Year Actuals	\$788,104	\$777,479			\$1,565,583	\$3,164,390

* Current year total represents revised budget.

- Second quarter expenditures of **\$777,479** represent **24.6%** of the budgeted amount for the year. YTD expenditures of **\$1,565,583** represent **49.5%** of the budgeted amount for the year.
- Materials and Services expenses in the General Fund for the 2nd quarter were \$123,526. Year-to-date expenditures exceed the 50% benchmark established for the quarterly review. This variance is due to Court/Special Trial Expenses in both the 1st and 2nd quarters. These expenses have been problematic in recent years due to an increase in the indigent population and guardianships. These expenses will need to be closely monitored for the remainder of the year. The Court, as well as OMB, predicts the need for supplemental appropriations for this expense in 2011.
- There are no significant one-time expenses in the current quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$436,909	\$438,899	100.5%
2nd Quarter	\$436,909	\$417,554	95.6%
3rd Quarter	\$509,728		
4th Quarter	\$509,728		
Total	\$1,893,274	\$856,453	45.2%

- Expenditures in Personal Services for the 2nd quarter were within budget parameters.
- The Court has historically distributed wellness payouts in June or July, however, in 2010 a few payouts were made in the 1st quarter of 2011. The Court, at this time, has not determined if wellness payouts will continue to be distributed in June or July or moved to December.
- The Court anticipates vacancies during the 2011 budget cycle which will enable them to absorb these payouts.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

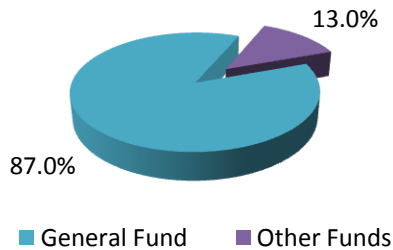
- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

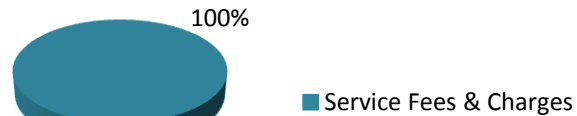
- Based upon analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis

Agency Budgeted Revenues

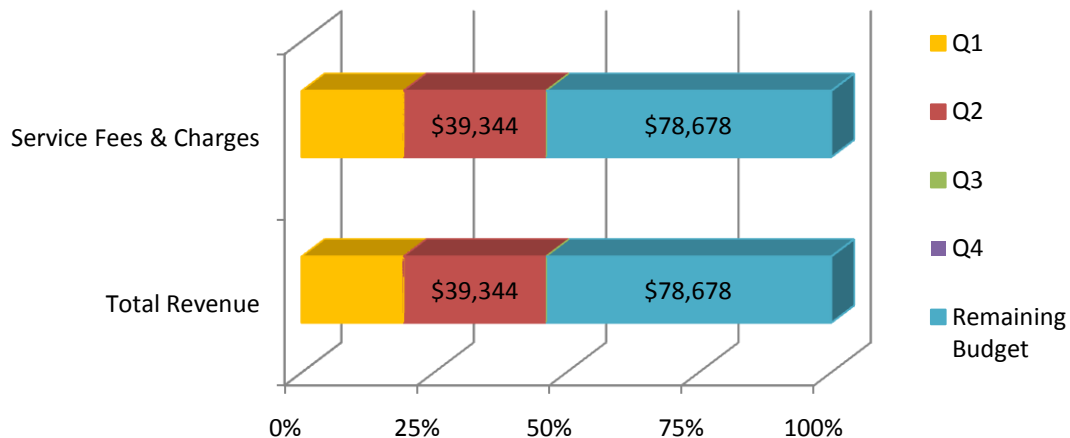


Agency Budgeted Revenues By Source



- The Non-General Fund revenue for the Probate Court is estimated to be **\$146,117** for 2011, which is **13.0%** of the total budgeted revenue (\$1,121,225) for the Probate Court.
- The main source of Non-General Fund revenue for the Probate Court is filing fees within the Computerization of the Courts Fund.

Non-General Fund - Revenue



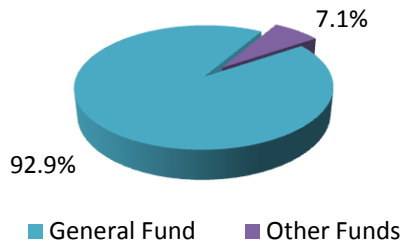
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$26,550	\$38,425	\$44,460	\$37,268	\$64,975	\$146,703
Current Year Actuals	\$28,095	\$39,344			\$67,439	\$146,117

* Current year total represents revised budget.

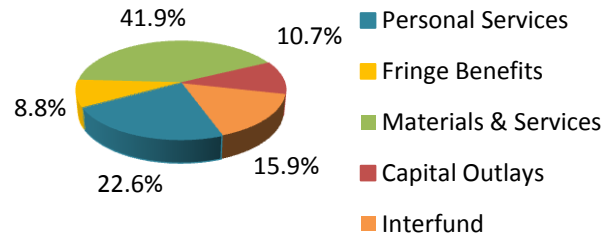
- Second quarter revenue of **\$39,344** represents **26.9%** of the budgeted amount for the year. YTD revenues of **\$67,439** represent **46.2%** of the budgeted amount for the year.
- Service Fees and Charges revenue appears to be under budget in the 2nd quarter. However, it is consistent with the previous year's 2nd quarter receipts. Revenues are anticipated to achieve budgeted levels by year-end.

Non-General Fund Analysis

Agency Budgeted Expenses

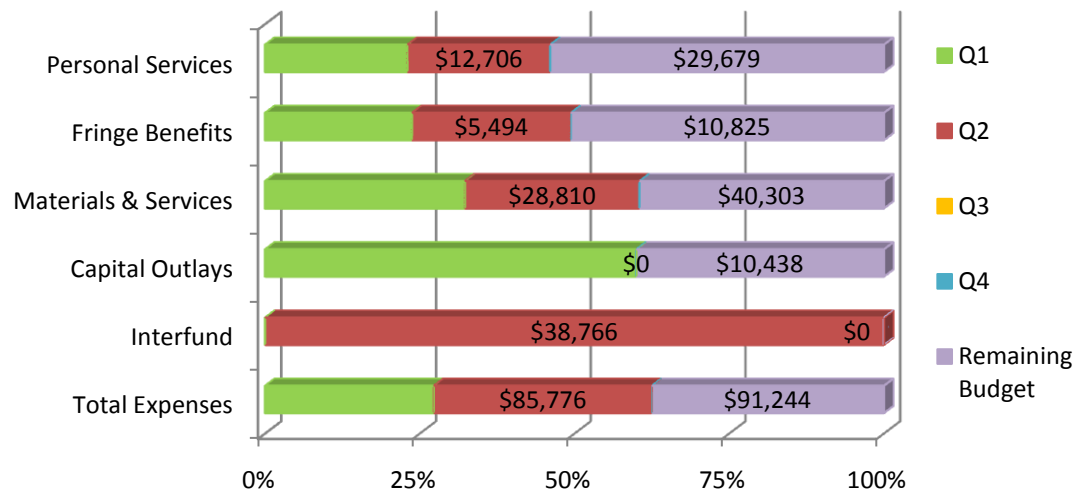


Agency Budgeted Expenses By Type



- The Non-General Fund expenditure budget for the Probate Court is estimated to be **\$243,400** for 2011, which is **7.1%** of the total budgeted expenditures (\$3,407,790) for the Probate Court.

Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$46,682	\$78,306	\$58,207	\$32,106	\$124,988	\$215,301
Current Year Actuals	\$66,380	\$85,776			\$152,156	\$243,400

* Current year total represents revised budget.

- Second quarter expenditures of **\$85,776** represent **35.2%** of the budgeted amount for the year. YTD expenditures of **\$152,156** represent **62.5%** of the budgeted amount for the year.
- Materials and Services are exceeding the 50% benchmark for expenditures. These expenses will align with budget during the 3rd and 4th quarter.

- Capital Outlays are exceeding the 50% benchmark for the 2nd quarter. This is due to Imaging Equipment purchased in March (1st quarter). The Court anticipates by year end that expenses will be on target with budget for Capital Outlays.
- Interfund includes Probate Court's E-Filing budget for 2011. Resolution 245-11, dated April 19, 2011, transferred cash for Probate's 2011 portion of the project to the Clerk of Court to maintain the capital portion of the county wide project.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$12,706	\$12,674	99.7%
2nd Quarter	\$12,706	\$12,706	100.0%
3rd Quarter	\$14,824		
4th Quarter	\$14,824		
Total	\$55,059	\$25,380	46.1%

- There are no significant variances in Personal Services expenditures.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.
- Resolution No. 245-11 authorized a transfer of appropriations (\$38,766.36) and a transfer of funds (\$38,766.36) from the Court's Computerization Fund for Probate Court's current portion of the county wide Electronic Filing (E-Filing) system.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.